

**STATE OF MICHIGAN**  
**COURT OF APPEALS**

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LARRY ROCKIND,

Petitioner-Appellant,

v

CITY OF KEEGO HARBOR,

Respondent-Appellee.

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UNPUBLISHED

March 13, 2003

No. 235596

Tax Tribunal

LC No. 00-269802

Before: O’Connell, P.J., and Fitzgerald and Murray, JJ.

MEMORANDUM.

Petitioner appeals as of right from a Michigan Tax Tribunal (MTT) order dismissing his petition challenging a property tax assessment. We affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

After a hearing on the petition was set, the parties submitted a stipulation for entry of a consent judgment. The judgment revised downward the taxable value of three of four parcels owned by petitioner for the years 1999 and 2000. The MTT rejected the proposed stipulation as deficient and gave petitioner twenty-one days to cure the stated defect. Petitioner did not do so, and a new hearing was eventually rescheduled. Petitioner failed to appear, and the MTT dismissed the petition.

Our review of a decision of the Tax Tribunal is typically limited to whether the decision was authorized by law and whether the tribunal’s findings were supported by competent, material, and substantial evidence on the whole record. Although the Tax Tribunal has the authority to dismiss a petition for failure to comply with its rules or orders, the tribunal’s actions in that regard are reviewed for an abuse of discretion. An abuse of discretion exists where the result is so palpably and grossly violative of fact and logic that it indicates a perversity of will, a defiance of judgment, or the exercise of passion or bias. [*Professional Plaza, LLC v Detroit*, 250 Mich App 473, 474-475; 647 NW2d 529 (2002) (citations omitted).]

The method for calculating the taxable value of property is governed by statute. MCL 211.27a. Neither the proposed judgment nor the attached schedule sufficiently established that the revised taxable values were calculated in a manner consistent with the statute. A stipulated

judgment is not entered automatically upon submission; it is entered only if it “is acceptable to the tribunal.” 1999 AC, R 205.1333. Therefore, the MTT properly rejected the proposed judgment.

After the proposed judgment was rejected, the MTT advised petitioner that the defect could be cured, yet petitioner failed to act within the time allowed. When petitioner did act, he did not cure the defect. He simply asserted that the revised taxable values were correct because the city had taken portions of the property. However, that explanation conflicted with the proposed judgment that indicated that the true cash value, i.e., fair market value, *Great Lakes Div of Nat’l Steel Corp v Ecorse*, 227 Mich App 379, 389; 576 NW2d 667 (1998), for each parcel was unchanged even with the alleged diminution in size. A hearing on the petition was rescheduled; nonetheless, petitioner failed to appear without explanation. Therefore, the MTT did not abuse its discretion in dismissing the petition.

Affirmed.

/s/ Peter D. O’Connell  
/s/ E. Thomas Fitzgerald  
/s/ Christopher M. Murray